

SENATE BILL 3843  
By Person, Curtis

AN ACT to amend Tennessee Code Annotated, Title 67,  
Chapter 6, relative to sales and use taxation.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-6-350, is amended by deleting subsection (b).

SECTION 2. Tennessee Code Annotated, Title 67, Chapter 6, Part 3, is amended by adding the following language as a new, appropriately designated section:

67-6-3\_\_\_. There is exempt from the sales and use tax levied by this chapter the fabrication of internally developed computer software by affiliated companies for the sole use and consumption of such affiliated companies.

SECTION 3. This act shall take effect July 1, 2006, the public welfare requiring it.